

B4 (Official Form 4) (12/07)

United States Bankruptcy Court
Eastern District of Pennsylvania

In re W.E. Yoder, Inc.

Debtor(s)

Case No.

Chapter

11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

| (1) <i>Name of creditor and complete mailing address including zip code</i> | (2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i> | (3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i> | (4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i> | (5) <i>Amount of claim [if secured, also state value of security]</i> |
|--|---|--|---|--|
| Allstates Bonding, Inc. 331 North Broad Street Lansdale, PA 19446 | Allstates Bonding, Inc. 331 North Broad Street Lansdale, PA 19446 | bond fees | | 14,506.00 |
| American Express PO Box 360001 Fort Lauderdale, FL 33336-0001 | American Express PO Box 360001 Fort Lauderdale, FL 33336-0001 | credit card | | 4,874.75 |
| Bencardino Excavating, Inc. 1423 Wells Drive Bensalem, PA 19020 | Bencardino Excavating, Inc. 1423 Wells Drive Bensalem, PA 19020 | trade debt | | 20,052.54 |
| Brubacher Excavating, Inc. 825 Reading Road PO Box 528 Bowmansville, PA 17507 | Brubacher Excavating, Inc. 825 Reading Road PO Box 528 Bowmansville, PA 17507 | trade debt | | 52,446.43 |
| Crown Rail 6347 Northfield Road West Bloomfield, MI 48322 | Crown Rail 6347 Northfield Road West Bloomfield, MI 48322 | trade debt | | 13,380.12 |
| Eastern Alliance Insurance Group PO Box 206 1097 Commercial Avenue East Petersburg, PA 17520 | Eastern Alliance Insurance Group PO Box 206 1097 Commercial Avenue East Petersburg, PA 17520 | insurance premiums | | 11,296.00 |
| Handwerk Site Contractors 2052 Lucon Road PO Box 55 Skippack, PA 19474 | Handwerk Site Contractors 2052 Lucon Road PO Box 55 Skippack, PA 19474 | trade debt | | 16,122.50 |
| Hanson Aggregates, Inc. 15620 Collection Center Drive Chicago, IL 60693 | Hanson Aggregates, Inc. 15620 Collection Center Drive Chicago, IL 60693 | trade debt | | 4,284.97 |
| Holland Co. #72396 JP Morgan Holland Co. #72396 131 S. Dearborn 6th Floor Chicago, IL 60603 | Holland Co. #72396 JP Morgan Holland Co. #72396 131 S. Dearborn Chicago, IL 60603 | trade debt | | 16,682.50 |

B4 (Official Form 4) (12/07) - Cont.

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(Continuation Sheet)

| (1) <i>Name of creditor and complete mailing address including zip code</i> | (2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i> | (3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i> | (4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i> | (5) <i>Amount of claim [if secured, also state value of security]</i> |
|---|---|--|---|--|
| Joint Funds - Engineers Eastern PA & DE I.U.O.E. 542 Benefit Funds PO Box 1477 Fort Washington, PA 19034 | Joint Funds - Engineers Eastern PA & DE I.U.O.E. 542 Benefit Funds Fort Washington, PA 19034 | union obligations | | 10,410.85 |
| Klehr Harrison Harvey Branzburg, LLP 457 Haddonfield Road Suite 510 Cherry Hill, NJ 08002 | Klehr Harrison Harvey Branzburg, LLP 457 Haddonfield Road Suite 510 Cherry Hill, NJ 08002 | legal fees | | 40,510.03 |
| Laborers Local Union 158 H&W 2201 Forest Hills Drive Suite 6A Harrisburg, PA 17112 | Laborers Local Union 158 H&W 2201 Forest Hills Drive Suite 6A Harrisburg, PA 17112 | union obligations | | 12,464.00 |
| Laborers Local Union No. 158 - Pension 2201 Forest Hills Drive Suite 6A Harrisburg, PA 17112 | Laborers Local Union No. 158 - Pension 2201 Forest Hills Drive Suite 6A Harrisburg, PA 17112 | union obligations | | 9,348.00 |
| McTighe, Weiss & O'Rourke, P.C. 11 East Airy Street Norristown, PA 19401 | McTighe, Weiss & O'Rourke, P.C. 11 East Airy Street Norristown, PA 19401 | legal services | | 16,110.56 |
| National Penn Bank PO Box 547 Boyertown, PA 19512-9988 | National Penn Bank PO Box 547 Boyertown, PA 19512-9988 | bank debt | | 32,105.35 |
| Nordco, Inc. 245 W. Forest Hill Avenue Oak Creek, WI 53154 | Nordco, Inc. 245 W. Forest Hill Avenue Oak Creek, WI 53154 | trade debt | | 5,220.19 |
| North American Rail Products (USA), Inc. 2541 Joshua Drive Sinking Spring, PA 19608 | North American Rail Products (USA), Inc. 2541 Joshua Drive Sinking Spring, PA 19608 | trade debt | | 90,113.67 |
| Praxair Distribution Mid Atlantic 1800 North 11th St. Reading, PA 19604 | Praxair Distribution Mid Atlantic 1800 North 11th St. Reading, PA 19604 | trade debt | | 6,283.87 |
| Progress Rail Services, Inc. Bjorn Corporation PO Box 464 Rockford, MN 55373 | Progress Rail Services, Inc. Bjorn Corporation PO Box 464 Rockford, MN 55373 | trade debt | | 47,085.20 |
| Vossloh Track Materials, Inc. 110 Corporate Drive Reading, PA 19605-1145 | Vossloh Track Materials, Inc. 110 Corporate Drive Reading, PA 19605-1145 | trade debt | | 1,077,899.41 |